No. 126. COMMISSIONER OF INTERNAL REVENUE *v.* PHILADELPHIA TRANSPORTATION CO. Certiorari, *ante*, p. 810, to the United States Court of Appeals for the Third Circuit. Argued November 18, 1949. Decided November 21, 1949. *Per Curiam:* The judgment is affirmed. MR. JUSTICE BURTON dissents. MR. JUSTICE DOUGLAS took no part in the consideration or decision of this case. *Arnold Raum* argued the cause for petitioner. With him on the brief were *Solicitor General Perlman, Assistant Attorney General Caudle, Ellis N. Slack, Lee A. Jackson* and *Hilbert P. Zarky. William R. Spofford* argued the cause for respondent. With him on the brief were *Frederic L. Ballard* and *Sherwin T. McDowell.* Reported below: 174 F. 2d 255.